

BACKENROTH FRANKEL & KRINSKY, LLP
800 Third Avenue
New York, New York 10017
(212) 593-1100

December 21, 2017

BY EMAIL

The Honorable Mary K. Vyskocil
United States Bankruptcy Judge
United States Bankruptcy Court
One Bowling Green
New York, New York 10004

Re: In re O'Donnell, Adv. Proc. No. 09-1486

Dear Judge Vyskocil:

I am writing to request an extension of time to January 10, 2018 to file the Debtors' response to the IRS summary judgment motion, and naturally a consistent extension of time for the IRS reply.

By my calculation, the response is due on December 27, 2017. The IRS motion is based on dozens of pre-bankruptcy exhibits. Since I was not involved in the pre-petition tax matters, I am surprised by the volume. When I filed this case, the Debtor had tax counsel who had intimate knowledge of these documents but he tragically died several years ago, which means that I must devote more time than anticipated. This is difficult during the year end season and the attendant transactional work crunch and family obligations.

I have spoken to Assistant U.S. Attorney Cowart and he consents.

Thank you for your consideration and courtesies.

Respectfully Submitted,

s/Mark Frankel

Mark Frankel

cc: Brandon Cowart